



Office of Campaign Finance

FINAL AUDIT REPORT ON
CATANIA 2002
POLITICAL CAMPAIGN COMMITTEE REVIEW
2002 ELECTION YEAR

REPORT NO. RAAD-03-0002-C2

AUGUST 2004

REPORTS ANALYSIS AND AUDIT DIVISION
OFFICE OF CAMPAIGN FINANCE
WASHINGTON, DC

I. BACKGROUND

A. Overview

This report is based upon a field audit of the Statements and Reports of Receipts and Expenditures filed by Catania 2002 ("the Committee") undertaken by the Reports Analysis and Audit Division, Office of Campaign Finance (OCF), to determine if the above have complied with the provisions of the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended, D.C. Official Code Section 1-1103.03(8) (2001 Edition) (the Act).

1. Candidate

David A. Catania, a candidate in the 2002 Primary and General Elections for the Office of Member of the Council At-Large, registered with the OCF on February 2, 2001, in accordance with D.C. Official Code Section 1-1102.05. Mr. Catania also filed a Candidate Waiver Request of the reporting requirements for the filing of Candidate Reports of Receipts and Expenditures pursuant to D.C. Official Code Section 1-1102.06.

The field audit of the candidate's statements covered the period January 31, 2001 through July 28, 2003. The candidate, in his Statement of Candidacy, designated the Catania 2002 Committee as his Principal Campaign Committee.

2. Principal Campaign Committee

The Catania 2002 Committee registered with the OCF on February 2, 2001, in accordance with D.C. Official Code Section 1-1102.04. With the exception of the January 31, 2002, financial report filed by the Committee, all other Reports of Receipts and Expenditures were timely filed.

The audit of the Catania 2002 Committee covered the period January 31, 2001 through July 28, 2003. The Committee's report of July 21, 2001, the first report filed, disclosed a beginning cash balance of \$0.00. During the period of the pre-audit (desk) review, the reports filed by the Committee reflected total aggregated receipts of \$418,785.85 and total aggregated expenditures of \$414,401.26, and an ending cash balance of \$4,387.59. The total receipts and expenditures per desk audit were \$418,785.85 and \$414,401.26, respectively, with a cash balance of \$4,384.59. The Committee reported debts and obligations outstanding totaling \$0.00.

B. Key Personnel

The principal officers of the Catania 2002 Committee were Mark Sibley, Treasurer, and Robert J. Kabel, Chairperson, as cited in the Statement of Organization. Acceptance of Treasurer and Chairperson forms were filed on February 2, 2001.

However, the treasurer Mark Sibley withdrew as treasurer on July 26, 2002 and Craig M. Engle filed an Acceptance of Treasurer form on July 26, 2002.

C. Scope

The audit procedures performed included a verification and/or examination of:

1. The mathematical accuracy of the reports of receipts and expenditures filed with the Director, Office of Campaign Finance, during the period audited;
2. Total reported receipts and expenditures and individual transactions with source documents;
3. Conformity with the contribution limitation as mandated by D.C. Official Code Section 1-1131.01;
4. Committee debts and obligations;
5. Proper categorization of the committee's receipts and expenditures; and
6. The review procedures as deemed necessary under the circumstances.

II. AUDITOR'S STATEMENT

The Committee responded to all issues addressed in the Preliminary Audit report. All excessive contributions have been refunded. The Committee has established, as recommended, internal controls and procedures for maintaining the documentation of financial transactions and the handling of cash/currency contributions. The Committee also provided copies of the checks for contributions that may have been made in the name of another. In future elections, the committee will report contributions in the name of the contributor whom actually writes the contributor check.

It is the opinion of the Audit staff, based upon the audit of the reports and statements filed and the financial records presented, that the reports and statements of Catania 2002, Political Campaign Committee, accurately represent the financial history of the Committee for the period of the audit. The accounting of the receipts and expenditures are in substantial compliance with the disclosure provisions of the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

III. RECOMMENDATION

We, therefore, recommend that this report be issued as a "Final Audit Report". We have determined that the reports and statements filed by Catania 2002,

Political Campaign Committee, ("Committee") with the Director, Office of Campaign Finance are in substantial compliance with the District of Columbia Campaign Finance Reform and Conflict of Interest Act of 1974, as amended.

FINAL FIELD AUDIT APPROVED FOR RELEASE:

Cecily E. Collier-Montgomery
Director
Office of Campaign Finance

Date